

INSTRUCTIONS FOR COMPLETING THE RELIGIOUS EXEMPTION CLAIM FORM

CLAIM FOR EXEMPTION FROM PROPERTY TAXES
UNDERS SECTIONS 4 (b), 5, AND 6 OF ARTICLE XIII OF THE
CONSTITUTION OF THE STATE OF CALIFORNIA AND
SECTIONS 206.1, 207,214.4, 257, AND 257.1 OF THE REVENUE AND TAXATION CODE
(See also Sections 251, 255, 260, 270, and 271 of the Revenue and Taxation Code.)

*To receive the full exemption, a claimant must complete and file this form with the Assessor by
February 15.*

(Section 270, Revenue and Taxation Code, provides a partial exemption for late filing of the Religious Exemption.)

ONCE GRANTED, THE EXEMPTION REMAINS IN EFFECT UNTIL TERMINATED
State of California, County of **San Bernardino**

FRONT:

First Line: The person filling out the form should put their name on this line.

Item # 1. The title of the person whose name is on line one.

Item # 2. Name of the organization or church that is filing the claim.

Item # 3. Mailing address of the organization or church that is filing the claim.

Item # 4. Physical location of the organization or church that is filing the claim.

Item # 5. Fill in the years that the organization or church would like to have the exemption
applied to.

The person filling out the form should sign and date the form on the signature and date lines.

The bottom right lines asking for Name, Address and Telephone number must be completed

RELIGIOUS EXEMPTION
CLAIM FOR EXEMPTION FROM PROPERTY TAXES
UNDER SECTIONS 4 (b), 5, AND 6 OF ARTICLE X111 OF THE
CONSTITUTION OF THE STATE OF CALIFORNIA AND
SECTIONS 206.1, 207,214.4,257, AND 257.1 OF THE REVENUE AND TAXATION CODE

(See also Sections 251, 255, 260, 270, and 271 of the Revenue and Taxation Code.)

*To receive the full exemption, a claimant must complete and file this form with the Assessor by February 15.
(Section 270, Revenue and Taxation Code, provides a partial exemption for late filing of the Religious Exemption.)*

ONCE GRANTED, THE EXEMPTION REMAINS IN EFFECT UNTIL TERMINATED

State of California, County of **San Bernardino**

states:

(NAME OF PERSON MAKING CLAIM)

1. That as
- (TITTE, SUCH AS PRESIDENT. ETC.)
2. of the
- (CORPORATE OR ORGANIZATION NAME OF CHURCH)
3. the mailing address of which is
- ZIP
- (GIVE COMPLETE ADDRESS)
4. the location of the property of which is
- ZIP
- (GIVE COMPLETE ADDRESS)
5. that I make this claim for religious exemption on behalf of said organization beginning with the 20____-20____ fiscal year on the property listed on this form and on any accompanying forms (attach a separate form for each location);
6. that all buildings, equipment, and land claimed as exempt are **used exclusively for religious purposes**; or that any building in the course of construction is intended to be used solely for religious purposes;
7. that the land claimed as exempt is required for the convenient use of said buildings;
8. that the property is owned by an entity organized and operating exclusively for religious purposes;
9. that the entity is nonprofit;
10. that no part of the net earnings inures to the benefit of any private individual;
11. that all real property **owned by the church**, or government owned real property used by the church, upon which exemption is claimed for parking purposes is necessarily and reasonably required for the parking of automobiles of persons attending or engaged in religious worship or religious activity, and which is not at other times used for commercial purposes. "Commercial purposes" does not include the parking of vehicles or bicycles, the revenue of which does not exceed the ordinary and necessary costs of operating and maintaining the property for parking purposes.

I certify (or declare) under penalty of perjury under the laws of the State of California that the foregoing and all information hereon, including any accompanying statements or documents, is true, correct and complete to the best of my knowledge and belief.

SIGNATURE OF PERSON MAKING CLAIM

DATE

**THE QUESTIONS ON THE REVERSE SIDE ARE A PART OF THIS CLAIM AND MUST BE ANSWERED.
THIS EXEMPTION CLAIM IS A PUBLIC RECORD AND IS SUBJECT TO PUBLIC INSPECTION.**

Received by

(ASSESSOR'S DESIGNEE)

Of **San Bernardino County**

(COUNTY OR CITY)

on

(DATE)

PERSON TO CONTACT DURING NORMAL BUSINESS HOURS
FOR ADDITIONAL INFORMATION

Name

Address

Telephone Number ()

GENERAL INFORMATION

A church that owns its own property and operates its own preschool, nursery school, kindergarten, Elementary/secondary School, or both schools of collegiate grade and schools of less than collegiate grade, or operates this type of school on property, which is owned, by another church may file for the RELIGIOUS EXEMPTION instead of the Welfare Exemption. Property used for school purposes only, where there are no church services, does not qualify for the Religious Exemption but may qualify for the Welfare Exemption

The law provides for one-time filing for the Religious Exemption by the claimant and the annual mailing of a termination notice by the assessor. Penalties for failure to terminate the exemption when no longer eligible are also a part of the law.

Portions of the property used for parking purposes are also exempt if owned by the religious organization or owned by the government and used by the church under the provisions of Section 206.1 of the Revenue and Taxation Code.

If any other activities are conducted on the property such as bingo, a convent or a retreat, summer camp, or if another organization uses the property (other than another church using it for religious worship or church school purposes), a Welfare Exemption claim must be filed; please contact the assessor's office immediately. The deadline for timely filing of the Welfare Exemption claim is February 15 each year.

Leased property generally is not exempt under the religious (or the welfare) exemption. However, it may qualify for the Church Exemption if used exclusively for worship and/or related parking. Contact the assessor if your church has leased property.

QUESTIONNAIRE FOR RELIGIOUS EXEMPTION

Answer each question below; give as much detail as you deem necessary to support your claim for exemption for the property at this location (include all parcels).

1.

Is there a sanctuary (church) on or adjacent to this property? ☐ **YES** ☐ **NO** If not, a claim for the **WELFARE EXEMPTION** must be filed with the assessor by February 15 each year for the property or portion of the property so used to be exempt.
2.

If applicable, please check the appropriate box (es) for the following type schools that are being operated on this property:

☐ **Preschool**

☐ **Kindergarten**

☐ **Secondary school**

☐ **Nursery school**

☐ **Elementary school -**

☐ **Both secondary-college**
3.

Is the real property listed on this claim owned by the church? ☐ **YES** ☐ **NO** If not, state the name and address of the owner. (Contact the Assessor.)
4.

Are bingo games being operated on this property? ☐ **YES** ☐ **NO** If the answer is yes, a claim for the **WELFARE EXEMPTION** must be filed with the assessor by February 15 each year for the property or portion of the property so used to be exempt.
5.

Is any equipment or other property at this location being leased or rented from someone else? ☐ **YES** ☐ **NO** If so, list in the remarks section the name and address of the owner and the type, make, model, and serial number of the property.

NOTE: This property may NOT be eligible for this exemption but may be eligible for the Church Exemption if used exclusively for worship. (Contact the assessor.)
6.

Is any portion of this property used for living quarters for any person? ☐ **YES** ☐ **NO** If so, describe that portion

NOTE: Living quarters are NOT eligible for either the Religious Exemption or the Church Exemption.
7.

Is any portion of this property vacant and/or unused? ☐ **YES** ☐ **NO** If so, describe that portion
8.

Is any portion of this property being rented to, leased to, used and/or operated by some person or organization other than the claimant? ☐ **YES** ☐ **NO** If so, describe that portion, its use, and the name and address of the lessee / operator.

NOTE: Property used by others may not be eligible for the Religious Exemption. (Contact the assessor.)
9.

Has there been any change in the use of the property or any construction commenced and/or completed on this property since 12:01 a.m., January 1 last year? ☐ **YES** ☐ **NO** If so, describe
10.

REMARKS: